ROC/P programs have been structured in a variety of ways in California to meet local needs for vocational education. The following examples of coding address the interagency agreements between LEAs.

Example 1: Both a county office of education (COE) and local school districts receive funding based on Form Y of the Revenue Limit report to CDE.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6350	0	0000	0000	8311	000

- Fund 01 is the General Fund or the County School Service Fund.
- Resource 6350 is ROC/P Apportionment.
- Project Year is not applicable in this example.
- Goal is not required for revenue. Goal 6000, Regional Occupational Center/Program, may be used for local purposes.
- Function is not necessary for revenue.
- Object 8311 is Other State Apportionments-Current Year.
- School is not required.

Example 2: The COE contracts with a school district to operate an auto body class for the county ROC/P program.

(a) The COE makes the following entry to record payment of the contract for services. The COE retains full administrative and financial authority over the program.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6350	0	6150	1000	5800	000

- Fund 01 is the County School Service Fund.
- Resource 6350 is ROC/P Apportionment.
- Project Year is not applicable in this example.
- Goal 6150 is a locally defined classification for trade and industry classes. LEAs have the option of tracking ROC/P subject matter in the Goal field as long as it rolls up to Goal 6000 when data are submitted to CDE at year-end.
- Function 1000 is Instruction.
- Object 5800 is Professional/Consulting Services and Operating Expenditures.
- School is not required.

(b) The school district makes the following entry to record receipt of funds to operate the shop class. The district is performing a contract service on behalf of the COE and does not report the ADA as its own.

Fund	Resource	Project Year	Goal	Function	Object	School
01	9635	0	0000	0000	8677	000

- Fund 01 is the district's General Fund.
- Resource 9635 is a unique code the district is using for its ROC/P contract. This and other local restricted resources must roll up to Resource 9010, Other Local, when data are submitted to CDE.
- Project Year is not applicable in this example.
- Goal is not required for revenue.
- Function is not required for revenue.

Use of an *italicized* account code is optional.

- Object 8677 is Interagency Services Between LEAs.
- School is not required.

(c) The district expenditures for the shop class are coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	9635	0	7110	1000	1100	000

- Fund 01 is the district's General Fund.
- Resource 9635 is the district's code for the contract.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational. The district's expenditures are made on behalf of the COE, which retains the final responsibility for the ROC/P class.
- Function 1000 is Instruction.
- Object 1100 is Teachers' Salaries.
- School is not required.

Example 3: The participating school districts transfer their apportionments to the Joint Powers Agreement (JPA) operating the ROC/P. Per *Education Code* Section 52301, school districts may form a JPA to operate ROC/Ps and the *Education Code* section allows the JPA to receive the apportionments through the participating districts.

(a) The districts transfer their apportionment to the JPA.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6350	0	0000	9200	7223	000

- Fund 01 is the General Fund.
- Resource 6350 is ROC/P Apportionment.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed. Goal 6000, ROC/P, may be used for local identification.
- Function 9200 is Transfers Between Agencies.
- Object 7223 is Transfers of Apportionments to JPAs.
- School is not required.

(b) The JPA receives the transfer of apportionment and makes the following entry in its ledger:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6350	0	0000	0000	8791	000

- Fund 01 is the JPA's General Fund.
- Resource 6350 is ROC/P Apportionment.
- Project Year is not applicable in this example.
- Goal is not required for revenue.
- Function is not required for revenue.
- Object 8791 is Transfers of Apportionments from Districts.
- School is not required.

Use of an *italicized* account code is optional.   December 2003

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(c) The JPA operates all of the ROC/P classes with many types of expenditures. For example, the JPA operates an auto body class and has designated locally defined goals to track each of the classes as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6350	0	6150	1000	1100	000

- Fund 01 is the JPA's General Fund.
- Resource 6350 is ROC/P Apportionment.
- Project Year is not applicable in this example.
- Goal 6150 is the JPA's code for trade and industry classes. LEAs have the option of tracking ROC/P subject matter in the Goal field as long as it rolls up to Goal 6000 when data are submitted to CDE at year-end.
- Function 1000 is Instruction.
- Object 1100 is Teachers' Salaries.
- School is not required.

December 2003   Use of an *italicized* account code is optional.

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